

**NOTE 14 – INTERFUND BALANCES AND TRANSFERS****Interfund Balances**

Due from/to other funds and interfund short-term loans receivable and payable (in thousands)

Fund types with account balances of less than \$500 thousand are aggregated into "All Others."

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	General Fund	\$ 909
	Nonmajor Governmental Funds	8,258
	Nonmajor Enterprise Funds	2,471
	Internal Service Funds	2,473
	All Others	285
Public Health Fund	Nonmajor Governmental Funds	1,781
	All Others	472
Nonmajor Governmental Funds	General Fund	5,954
	Nonmajor Governmental Funds	18,496
	Water Quality Enterprise	3,662
	Nonmajor Enterprise Funds	872
	Internal Service Funds	1,861
	All Others	142
Public Transportation Enterprise	Nonmajor Governmental Funds	1,249
	Public Transportation Enterprise	24,128
	All Others	167
Water Quality Enterprise	Nonmajor Governmental Funds	2,153
	Water Quality Enterprise	900
	All Others	157
Nonmajor Enterprise Funds	All Others	729
Internal Service Funds	General Fund	713
	Nonmajor Governmental Funds	2,256
	Internal Service Funds	987
	All Others	456
Total		<u>\$ 81,531</u>

The interfund balances resulted from the time lag between the dates: (1) when interfund goods and services were provided or reimbursable expenditures incurred, and when interfund payments were made; and (2) when interfund short-term loans were made and when the loans were repaid.

**NOTE 14 – CONTINUED****Advances from/to other funds (in thousands)**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Public Transportation Enterprise	\$ 3,500
	Nonmajor Governmental Funds	300
Public Transportation Enterprise	General Fund	900
	Nonmajor Governmental Funds	46
Total		<u>\$ 4,746</u>

The advances from the General Fund to the Public Transportation Enterprise and Nonmajor Governmental Funds consisted of loans made for the purposes of cash flow. Neither advance is scheduled to be repaid in 2008.

The \$900 thousand advance from the Public Transportation Enterprise to the General Fund, which arose from the sale of the Tashiro-Kaplan Building, is reported as "Advances to other funds" in the Public Transportation Enterprise and as "Advances from other funds" in the General Fund. \$300 thousand of the balance is scheduled to be collected in 2008. The \$46 thousand advance from the Public Transportation Enterprise to Nonmajor Governmental Funds was used to acquire capital assets. \$46 thousand of the total advance to Nonmajor Governmental Funds is scheduled to be collected in 2008.

**Interfund Transfers (in thousands)**

Fund types with account balances of less than \$500 thousand are aggregated into "All Others."

<u>Transfers Out</u>	<u>Transfers In</u>	<u>Amount</u>
General Fund	Public Health Fund	\$ 29,534
	Nonmajor Governmental Funds	36,639
	Internal Service Funds	1,211
Public Health Fund	All Others	192
Nonmajor Governmental Funds	Nonmajor Governmental Funds	107,096
	All Others	391
Public Transportation Enterprise	Nonmajor Governmental Funds	659
Water Quality Enterprise	All Others	159
Nonmajor Enterprise Funds	All Others	385
Internal Service Funds	Nonmajor Governmental Funds	3,472
	All Others	68
Total transfers in		179,806
Transfer out of capital assets		2,387
Total transfers out		<u>\$ 182,193</u>

**NOTE 14 – CONTINUED**

Transfers are used to move resources from a fund collecting them to the fund using them, as required by statute or budget, and to account for ongoing operating subsidies between funds in accordance with budget authorizations.

In the fund financial statements, total transfers out exceed total transfers in because there were \$2,387 thousand of capital assets transferred during the year.

<u>Transfers Out</u>	<u>Transfers In</u>	<u>Amount</u>
Public Transportation Enterprise	Nonmajor Enterprise Funds	\$ 92
Water Quality Enterprise	Nonmajor Enterprise Funds	2
Nonmajor Enterprise Funds	Nonmajor Governmental Funds	11
	Nonmajor Enterprise Funds	5
	Internal Service Funds	15
Internal Service Funds	General Fund	70
	Public Health Fund	2
	Nonmajor Governmental Funds	2,177
	Nonmajor Enterprise Funds	5
	Internal Service Funds	8
Total		<u>\$ 2,387</u>